B.P.T. Notfl. & Orders/53

1953.

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File No.

Legal Deptt.

E **BRANCH**

Subject:— Correspondance relating to Notifications & Orders under the Bombay Trusts Act, 1950.

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B P.T. Notfl. & Orders/53

File No.

Gen. 191 e.

Office of the Charity Commissioner.

Government may now decide to what public trusts or classes of public trusts, the Bombay Public Trusts Act, 1950 should be applied. After such a decision is taken, a draft notification will have to be published under sub-section (4) of section 1 for the information of persons affected and submission of objections and suggestions by the public.

2. The definition of "public trusts" in clause (13) of section 2 of the Act is as follows:-

xxx2xxxx

fy in the notification the trusts or classes of trusts to which the Act is to be applied by Government.

4. At present the enactments in force and requiring registration of public trusts and wokfs are these :-

(i) The Bombay Public Trusts Registration Act , 1935. (Bombay Act XXV of 1935).

(ii) The Parsi Public Trusts Registration Act, 1936. (Bombay Act XXIII of 1936).

(iii) The Mussalman Wakf Act, 1923, as a mended by the Mussalman Wakf (Bombay Amendment) Act, 1935

These Actsare applicable throughout the State, including merged State areas and the enclaves recently absorbed in the State. In this connection attention is invited to the Bombay Merged States (Laws) Act, 1950 , under which the three Acts have been extended to merged States. In regard to area from Sirohi State all laws in force in the Banas Kantha District have been e extended to that area under the State Merger (Bombay Order, 1950 , issued by the Government of India, Similarly all laws in force in the State of Bombay have been extended to the enclaves under the Provinces and States(Absorption of Enclaves Order, 1950 , and the India and Hydrabad (Exchange of Enclave) Order, 1950. There is, therefore , no area in the State to which the three enactments are at present not applicable.

5. (i) <u>The Bombay Public Trusts Registration Act, 1935.</u>

This Act was in the irst instance applicable only to public trusts created or existing solely for the benefit of the Hindu Community or any section of it and having an annual gross income of not less

than Rs. 1000/-. The term "Hindu" was not defined in the Act, but presumably it applied only to Hindus in the strict sense of the term. The Provincial Government under the Act had, however, power to extend the provisions of the Act " to any other public trust or class of public trusts " In virtue of that power, the Government, has extended to Act to the following classes of public trusts:-

(a) Public trusts created or existing for the benefit of the Jain Community and having an annual gross income of not less than Rs. 1000/-. (G.N.R.D. No. 8708/28, dt.28-8-37).

(b) Public trusts created or existing solely for the benefit of the Bene-Israel Community and having an annual gross income of not less than Rs. 1000/-. (G.N. R.D. No. 8708/28, dt.3-5-38)

(c) All public trusts having an annual gross income of not less than Rs.1000/- other than those to which the Mussalman Wakf Act, 1923, and the Parsi Public Trusts Registration Act, 1936, apply. (G.N. R.D.No. No. 4513/45 , dt.-4-8-47).

It will thus be seen that with the exception of public trusts and wakfs governed by the Parsi Public Trusts Registration Act, 1936, and the Mussalman Wakf Act, 1923, the Act of 1935 now applied to all other public charitable and religious trusts with a gross annual income of not less than Rs1000/- of all communities with the Exception of Parsis and Mussulmans.

(ii) The Parsi Public Trusts Registration Act, 1936.

This Act applies to public trusts created or existing solely for the benefit of the Parsi Community or any section of it and having an annual gross income of not less than Rs. 1000/- . Sub-section (2)

of section 2 of the Act, however provides that in the case of a public trust of which the author belonged to the Parsi Community and which was created or existed not solely for the benefit of the Parsi Community, the Provincial Government may, on application of such author, or if such author was dead, of the majority of the trustees of such trust apply all or any provisions of the Act to such trust. -

(iii) The Massalman Wakf Act, 1923, as amended by the Musalman Wakf (Bombay Amendment) Act, 1935.

Wakf", under the Act, means the permanent dedication of aperson professing the Mussalman faith or any prpperty far any purpose recoginsed by the Mussalman law as religious pious or charitable, but does not include any wakf, such as is described in section 3 of the Mussalman Wakf Validating Act, 1913, under which any benefit is for the time being claimable for himself by the person by whom the wakf was created or by any of his family or descendants.

This definition has been incorporated in the Bombay Public Trusts Act, 1950, with only a slight addition that a wakf also "includes a wakf by user ". It may be mentioned that unlike the public trusts governed by the Bombay Public Trusts Registration Act, 1935, and the Parsi Public Trusts Registration Act, 1936 , wakfs with gross annualincome of less than Rs. 1000/- are also required to be registered.

Under section 12, however, (a) wakfs administered by the Treasurer of Charitable Endowments, the Administrator General, or the

Official Trustee and (b) wakfs administered by a receiver appointed by a court or under a scheme settled or approved by a court or any other authority are exempted from the operation of the Act.

6. All Mussulman wakfs irrespective of their annual income are at present required to be registered. In regard to public trusts for Parsis and all other Communities, however, the liability to registration and the application of either the Parsi Public Trusts Registration Act, 1936 or the Bombay Public Trusts Act , ~~1935~~ Registration 1935, depended on their gross annual income being not less than Rs. 1000/-. I presume it is not the intention of Government that public trusts with an income of less than Rs.1000/- should be exempted from registration and the operation of the new Act. It would also appear from the observations of the Tendolkar Committee at pages 14 and 26 of their report that they did not favour such exemption for public trusts with an annual income of less than Rs. 1000/-.They only suggested that such small public trusts should not be called upon to pay any contribution. Nor to my mind is there any justification for exempting public trusts with an income of less than Rs.1000/-from the operationof the new Act--especially as wakfs with equally smaller incomes do not at present enjoy such exemption. There is also no reason why wakfs exempted under section 12 of the MussulmanWakf Act, 1923, should be granted exemption from the operation of the new Act .

7. I proposed the Act may therefore be made applicable to the following classes of public trusts :-

(i) All public trusts to which the Bombay Public Trusts Registration Act, 1935, applies.

(ii) All public trusts to which the Bombay Public Trusts Registration Act, 1935, would have applied had their gross annual income been not Less than Rs. 1000/- -.

(iii) All public trusts to which the Parsi Public Trusts Registration Act, 1936, applies.

(iv) All public trusts to which the Parsi Public Trusts Registration Act, 1936 would have applied had their gross annual income been not less than Rs. 1000/-.

(v) All wakfs to which the Mussalman Wakf Act, 1923, (as amended by Bombay Act XVIII of 1935) applies.

(vi) All wakfs to which the Mussulman Wakf Act, 1923, (as amended by Bombay Act XVIII of 1935) would apply , but for the exemption granted under section 12 of the Act.

8. I feel that some remarks in regard to the application of the new Act to temples and maths are necessary . Under the Act of 1935 public trust was defined as "an express or constructive trust created or existing for public purposes of a religious or charitable nature ". Maths and temples, though not expressly included in the definition, were impliedly covered by it. But it appears that many maths and temples had not registered as required by the Act. Only a few had done so. It is for consideration whether the new Act should be applied to temples and maths or not. If they are not to be exempted the fact should be clearly set out in the notification so that there should be no doubt about their position in regard to the new Act . VVK. 25/8/56/

I may however point out that the Tendolkar Committee, on page 26 of their report, observed that their recommendations should not in the first instance apply to maths, except those which had already been registered under the Act of 1935,or in regard to which a schemes had been settled by court. Their reason mainly was that they had not been able to collect sufficient information in regard to maths to enable them to suggest the application of their recommendation to maths in general This is what the Committee observed on page 11 of their report:-

> We have provided that these recommendations shall not in the first instance, apply to maths. The Committee wrote letters to the Collectors of all districts requesting them to supply the Committee with the names of all maths within their districts with view that full information in regard to these maths could be pro- preparing this report, only two Collectors had supplied such information while three other Collectors had replied that there were no mths in their districts. There are a few maths which are registered under the Bombay Public Trusts Registration Act or in respect of which a scheme has been settled by acompetent court. With regard to these, information was available to the Committee. The managers of two maths submitted replies to the questionnaire issued by the Committee and a representative of one math was examined as a withess before the Committee. A sub-committee also visited a math at Nidsosi near Belgaum.As a result of the information available to the Committee by these means, the Committee is satisfied that there is not sufficient data before it to suggest any comprehensive legislation with regard to maths. These institutions are not run merely on income form endowments but to a large extent from donations in cash or kind offered by the followers of the math from day to day. The conditions with regard to the maths of which the Committee had information in them sleves differed from one another .Collecting more complete information about all the maths would have involved an amount of delay in the preparation of this report which the

Committee, Mr. Datar dissenting, considered to be undesirable or inexpendient, and, in any event, no members of the Committee were in a position to go round and collect such information. The Committee has, therefore, feld it advisable to provide that the provisions shall apply in the first instance only to maths which are registered under the Bombay Public Trusts Registration Act, 1935, or inrespect of which a scheme has been settled by any court, and the Provincial Government may extend all or any of the provisions o the proposed legislation to any other math or maths, after collecting complete in information in respect of such maths through official or non-official sources.

9. The Charitable Endowments Actp 1890, applies to trusts for charitable purposes (and not to trusts for religious teaching or worship) and provides for the appointment of a Treasurer in whom the property can be vested under the orders of Government. For the Bombay State, the Accountant General as working as the Treasurer, but under section 43 of the Bombay Publiv Trusts Act, 1950, he is substituted by the Charity Commissioner. It appears that charitable endowment s vesting in theTreasurer are at present not being registered either under the Bombay Public Trusts Registration Act, 1935 , or the Parsi Public Trusts Registration Act, 1936. Chatitable endowments impliedly fall withn the definition of public trust as contain d either in the Act of 1935 or the Act of 1936. These two Acts provide for exemption of charitable endowments vested in the Treasurer only from the obligation of filing statements of accounts before the Registrar They do not contain any rovision exempting such charitable endowments from the obligation of registration. Strictly speaking, therefore, these

charitable endowments should have been registered under either of the two aforesaid Acts. It may be mentioned, however, that wakf endowments have been specifically excluded from the operation of the Mussalman Wakf Act, 1923, and as such are not subject to the obligation of registration or any other obligation under that Act. (Vide section 12 of the Mussalman Wakf Act, 1923). The Tendolkar Committee, at pages 9-10 of their report, observed as follows:-

> "The treasurer of Charitable Endowments in Bombay has now in his hand s 380 charities, and we have no reason to suppose that they are not well-managed. If, however, out recommendations regarding the creation of Charity Commissioners are accepted, Government may consider whether all the charities which are now vested in the Treasurer of Charitable Endowments should not be vested in the Charity Commissioner so as to bring all charities under unitary control."

The number of charitable endowments in the hands of the Treasurer on 31st March 1950 was 412. It is for consideration whether charitable endowments vesting in the Treasurer (who now is the Charity Commissioner in view of the provisions of section 43 of the Bombay Public Trusts Act, 1950) should be exempted from the operation of the new Act. The Treasurer, it may be stated, collects only the income of property which in most cases consists entirely of securities and passes it on to the persons administering the endowments The immovable property, if any, of the charitable endowment is usually made over by the Treasurer for management to the administrators of the endowment, though the documents relating to it are kept by the Treasurer. There is no

control or supervision of the Treasurer on the disbursement of the income of the charitable endowments by the persons administering them. Nor are the administrators under any obligation to get their accounts audited and submit the audit report to the Treasurer. These endowments, however, in most cases are intended for scholarships at educational institutions or for medical relief and are usually administered by the heads of educational or medical institutions concerned, or the officers of Government of the Revenue, Education and Medical Departments, or the Presidents of Municipalites and District Local Boards. Also, in most cases, the Government have settled schemes with regard to these charitable endowments while vesting them in the Treasurer. There is, therefore, little danger of the mismanagement of the income of the charitable endowments by persons administering them. Nor did the Tendolkar Committee come across any such evidence of mismanagement. If the Act of 1950 is applied to charitable endowments it will entail for these endowments onerous obligations of having to register them, reporting changes, getting the accounts audited, and paying contributions, which will mean unnecessary work and bother for the Government officials and other persons administering the endowments, and also considerable expense. Many of the endowments, especially those intended for providing scholarships, are small in amount and can ill-afford this expense. Also, it be mentioned that under the Act it is

JPE.

not permissible to exempt any public trust or class of public trust from only some of the provisions of the Act. There was such a provisions in the draft Bill, but it was deleted by the Select Committee. Therefore, if the Act is applied to charitable endowments, it will apply in its entirety. I therefore agree with the Tendolkar Committee that thenew Act need not apply to charitable endowments vesting in the Treasurer.

10 I now come to the Societies registered und the Societies Registration Act, 1860. The definition of public trust in the Bombay Public Trust Act, 1950, specifically includes such societies. There is no specific exemption granted to such societies either under the Musalman Wakf Act, 1923, or the Bombay Public Trusts Registration Act, 1935, or the Parsi Public Trusts Registration Act 1936, as such it seems they should be liable to registration under one or the other of these Acts. It appears that many societies have not been registering themselves under the above mentioned Acts. In the case in 50 BLR 612 however in 1948, it was held by Jahagirdar J. that a society registered under the Societies Registration Act, 1860, even if it is religious or charitable, is exempt from the operation of the Bombay Public Trusts Registration Act, 1935 The correctness of the decision appears to me open to doubt. It does not however appear that any appel was preferred against that decision. The Tendolkar Committee, at page 10 of their report, remarked as follows:-

"In our opinion, any legislation dealing with public religous and charitable trusts ought to include within its scope at least the properties held by such societies, whether they are vested in trustees or in the managing committees of the societies, under the provisions of the Societies Registration Act. However, as very many of such societies are Hindu Community is excluded, they

Societies from benefits of which the

they are outside our terms of reference, and we have felt ourselves unable to make any recommendations in respect of registered societies as a whole".

But as such societies have been specifically included in the definition of public trust in the Act of 1950 it seems the Government intention is that they should not be exempted from the operation of the Act. There is also every reason why the Act should be made applicable to such societies. In this connection I need only quote what the United Provinces Committee on Hindu Religious and Charitable Endowments observed about such societies at page 107 of their report:-

> "We have already referred to the facility with which any seven persons in charge of a public endowment institution, fund or trust property held for public purposes can register themselves into a society and thereby save themselves from all statutory obligation to maintain regular accounts, and from all personal responsibility for any loss that may be incurred in the course of management. The Societies Registration Act (XXI of 1860) requires the persons applying for registration to submit a Memorandum of Association showing the names, addresses and occupations of the persons forming the governing body, to whom by the rules of the society the management of its affairs is to be entrusted. They are not required to specify the capital fund or property at their disposal, or the resources from which the objects of the society are to be carried out. There is no statutory obligation, on the members of the society or of the governing body, to maintain regular accounts, to get them audited or send the annual balance sheet to the Registrar of Joint Stock Companies or to any other public officer, or to publish the same every year. They are merely required to send annually a list of the members of the governing body showing their names, occupations and addresses; but no penalty is provided for non-compliance. The members are empowered, under certain conditions, to dissolve a society or to alter or abridge the purpose for which it was founded, so long as the amended purpose falls within the purview of the Act, even so as to divert to other purposes the funds or property originially intended for a specific charitable purposes, whether or not allied to it. The charitable object of the origimal contributors to its funds is thus liable to be frustrated. Further, the Act provides no control and is vague and indefinite in many particulars.

VVK

I therefore recommend that the new Act should be made applicable to societies "formed either for a religious or charitable purpose or for both and registered under the Societies Registration Act, 1860". The words in inverted commas in the sentence above are as they appear in the definition of public trust in the Act of 1950. It seems to me that the definition should have referred not only to societies registered under the Act of 1860, but also to societies registrable under that Act. In view of this lacuna in the definition it is possible that if societies formed for charitable or religious purposes do not care to register themselves under the Societies Registration Act, 1860, they may claim that they do not come within the purview of the Bombay Public Trusts Act, 1950.

11. The Dharmada accounts of the nature described in sub-section (1) of section 54 have not been specifically included within the definition of public trust. They have however been brought under some control of the Charity Commissioner under the Act. It therefore appears necessary that the notification should specifically make applicable the provisions of the Act to such Dharmada accounts.

Id/- ....

22/9/50

I have revised the draft notification prepared by the Solicitor so as to make it as concise as possible.

2. The draft prepared by the Solicitor refers the public trusts as including temples, maths, wakfs and as excluding certain wakfs and endowments. The definition of public trusts itself includes temples, maths and wakfs and excludes wakfs described in sec. 3 of the Mussalman Wakf Act, 1923 under which any benefit is for the time being claimable by the person by whom the wakf was created or by any member of his family or descendants. It is not, therefore, necessary to state in the notification what trusts are included and what trusts are excluded. That position may be made clear for the information of the public by issue of a press note, if necessary.

3. Public trusts as defined in the Act also include societies registered under the Societies Registration Act, 1860. It is not necessary to mention specifically such societies in the notification. The position may again be clarified by issue of a press note as suggested above. That note will make clear that the public trusts include societies registered under the Societies Registration Act, 1860.

4. The draft notification prepared by the Solicitor excludes specifically endowments vested in the Treasurers of charitable endowments under the provisions of the Charitable Endowments Act, 1890. I doubt whether, while applying the provisions of th Act, to a class of public trusts, we can cut down that class by excluding certain trusts from the ambit of that class. Instead of, therefore, doing so we may have recourse to the first proviso to sub-sec.(4) of sec.1. That proviso empowers the State Government by a notification to direct that from the date specified therein any public trusts or class of public trusts

trusts shall be exempt from the provisions of the Act. It can be argued that the proviso is by itself a separate provisions giving power to the State Government to issue such a notification. In that view, a notification under the proviso can exempt from the provisonsxof the Act a class of public trusts so which the Act has applied as soon as it has come into force under sub-section (3) of sec. 1. I, therefore, suggest a separate notification for exempting from the provisions of the act the endowments vested in the Treasurer.

Id./..... 20/11

Addl Secy. I don't agree with para 4 above a notification exempting endowments vesting in the Treasurer of Charitable Endowments would amount to exempt such endowments from the provisions of S. 43 also. The better course would be to provide this notifiaation does not apply to the said endowments

In other respects I agree with paras 2 and 3 of S.A.S.'s note.

Id./..... 20/11

The draft was discussed with the C.C. Add. Secy. and R.L.A. A revised draft on the lines directed by the R.L.A. is put up. Addl. Secy has approved it.

Id./.... 28/4

R.L.A. The draft was discussed by C.C. & R.L.A. with H.M. today. H.M. approves of the draft. Immediate steps may be taken for its publication.

Id./.... 5/12

Legal Department,
Bombay Castle, 8th December 1950.

Bombay Public Trusts Act, 1950.

No.17460 The follwoing draft of a Notification, which it is proposed to issue under sub-section (4) of section 1 of the Bombay Public Trusts Act, 1950 (Bombay Act No. XXIX of 1950), is hereby published for the information of all persons likely to be affected thereby.

2. Notice is hereby given that objections or suggestionsin respect of the said draft will be received by the Secretary to the Government of Bombay in the Legal Department on or before the 6th of Janury 1951, and that the said draft will be taken into consideration on or afterthe 8th of Januery 1951.

Draft Notification.

In exercise of the powers conferred by sub-section (4) of section 1 of the Bombay Public Trusts Act, 1950 (Bom.XXIX. of 1950), the Government of Bombay is pleased to specify the 1st, February, 1951 as the date with effect from which the provisions of the said Bombay Public Trusts Act, 1950(Bom. XXIX of 1950), shall apply to the classes of Public Trusts (Other than the Charitable Endowments under the provisions of the C aritable Endowments Act, 1890 (VI of 1890) specified in the Schedule hereto.

SCHEDULE.

1. Temples
2. Maths.
3. Wakfs.
4. Public Trusts other than (1) (2) and (3) above created or existing solely for the benefit of any community or communities or any section or sections thereof.
5. Societies formed either for a religious

or charitable purpos or for both and registered under the Societies Registration Act, 1860 (XXI of 1860).

6. Dharm das, that is to say, amounts which according to the custom or usage of any business or trade or the agreement between the parties relating to any transaction are charged to any party to the transaction or collected under whatever name as being intended to be used for a charitable or religous pupose.

7. Allm other trusts, express or constructive for either a public religious or charitable purpose or both.

By order of the Governor of Bombay

Sd/- P.M.Lad.
Secretary to Government.

JPE

H.M.(Law) has agreed that the applicati on of the Bombay Public Trusts Act, 1950, to various classes of public trusts should be postponed to the 16th April next(15th April being a Sunday). An amending notification to that effect should issue. The branch concerned should draft the notification and submit it for approval. About 70 extra copies of the notification will have to be called for from the Press for being supplied by the Charity Commissioner's office to the District Judges and the Civil Judges, Senior Division, who are at present administering the existing Acts relating to the Public trustd and wakfs.

Id/-- ....

Additional Secretary to L.D.

Legal Department.

Submitted.

A draft of the amending notification is put up for approval, as directed. It is for orders whether the notification is to be published in newspapers also. If so, we will have to call for Marathi, Gujarathi and Kannada and Urdu translations from the Oriental Translator. Perhaps a press note may also be necessary.

we may issue a press- note and request D of P to give wide publicity also request All India Radio to broad cast it.

Id/- 20/2

Secy. I agree a press note also should be issue informing the public concerned of the postpondment. Id/- ..

LEGAL DEPARTMENT.

Submitted.

2. A draft of the proposed press note is put up for approval. It has been ascertained from the Directorate of Publicity that the Press notes for broadcasting are also forwarded by the Director of Publicity to the Staion Director All India Radio. A draft endorsement to this effect is also put up for approval.

Id/ -- ..

In view of press note it is for consideration whether we should publish the notification in newspapers.

Id/- ..

Id/-

Id/-

Id/-

Legal Department

Bombay Castle, 23rd February 1951.

Bombay Public Trusts Act, 1950.

No.3358 .- In exercise of the powers conferred by sub-section 4 of section 1 of the Bombay Public Trusts Act, 1950 (Bom.XXIX of 1950), the Government of Bombay is pleased to amend the Government Notification, Legal Department No.1748 dated the 30th January 1951 as follows:-

For the words and figures "1st March 1951", the words and figures "16th April 1951" shall be substituted.

By order of the Governor of Bombay,

Secretary to Government.

JPE
K

Legal Department.

Bombay Castle , 4th April, 1951.

Bombay Public Trusts Act. 1950.

No. 5414 .- In exercise of the powers conferred by sub-section(4)of section 1 of the Bombay Public Trusts Act, 1950(Bom. XXIX of 1950), the Government of Bombay is pleased to amend the Government Notification, Legal Department, No. 1748, dated the 30th January, 1951, amended by Government Notification, Legal Department No. 3358, dated the 23rd February, 1951 as follows:-

For the words and figures "16th April, 1951" the words and figures" 16th July 1951" shall be substituted.

By order of the Governor of Bombay,

Sd./..... 4/4

(J.R.DHURANDHAR)
Secretary to Government.

VVK. 28/8/56/

PRESS NOTE.

The Government of Bombay have decided to apply the provisions of the Bombay Public Trusts Act, 1950(Bom.XXIX) to the various classes of Public Trusts from 16th July ..... 1951 instead of 16th April, 1951. as notified by Government Notification, Legal Department No. 1748 dated the 30th January, 1951, amended by Government Notifications , Legal Department No . 3358, dated the 23rd Febmuary , 1951. A notification to this effect has been issued in the Bombay Government Gazette Part IV B Extraordinary dated the 4th April, 1951.

VVK. 28/8/56/

Office of the Charity Commissioner.

It was intended to apply the Bombay Public Trusts act, 1950 , to public trusts in the state with effect from 16th July 1951 and a notification to that effect has been published. However , it will not be possible to apply the Act from that date as the appointments of Deputy and Assistant Charity Commissioners are still to be made . The Public Servide Commission have now advertised the posts and the last date fixed by the Commission for Submission of applications is 2nd July 1951. The Commission in their letter dated 31st May 1951 wrote as follows:

> "The Commission will try to make their recommendations as early as possible but it may not be possible for them to do so before the end of July 1951. "

Having regard to the fact that there will be numerous applications for the posts and a large number of applicants will have to be interviewed by the Commission, I am doubtful whether the Commission will be able to make their recommedations by the end of July. It is not unlikely that they may not make their recommendations till the first half of August After the Commission have made their recommedations it may take at least a forty night for Government to take a decision as to which of the persons recommended should be appointed. I anderstand from the P.S.D. The persons selected for appointedment have to be sent before a medical board for ascertaining their physical fitness and reports about there antecedents will have also to be called from the D.S.P's The latter requirement I am informed takes considarable time .Also the candidates appointed will require a

In the circumstances, I feel it is unlikely that wee can start the organisation before 15th October. If H.M. agrees, the L.D. may be requested to issue a notification postponing thx the date for the application of the Act to public trusts to 15th October 1951.

Id/-

XXXXXXX

dt/-

Charity Commissioner.

The postponments of the application of the Act agrees not is at all satisfactly But it appears there is nothing allimation in this circumstances mentioned in the above note.

Id/-

J.R.D.

28/6.

Legal Department,

Submitted.

The drafts each of the proposed notificqtion £ the necessary Press Noto are put up for approval & Signature.

Id/-
dt/- 3/7.

Id/- J.R.D. dt-3/7.

Id/- ... dt- 3/7 .

Legal Department.

Bombay Castle , 3rd July 1951.

Bombay Public Trusts Act, 1950.

No. 10531 .- In exercise of the powers conferred by sub-section (40 of section 1 of the Bombay Public Trusts Act, 1950(Bom. XXIX of 1950), the Government of Bombay is pleased to amend the Government Notification, Legal Department , No. 1748, dated the 30th January 1951, as follows :-

For the words and figures " 16th July 1951" the words and figures "15th ~~August~~ October 1951"" shall be substituted.

By order of the Governor of Bombay,

Sd/- J.R.Dhurandhar ,
dt/- 3/7.

Secretary to Government.

VVK. 28/8/56/

PRESS NOTE.

The Government of Bombay have decided to apply the provisions of the Bombay Public Trusts Act, 1950 (Bom. XXIX) to the various classes of Public Trusts from 15th October 1951 instead of 16th July 1951 as notified by Government Notification, Legal Department No . 1748, dated the 30th January 1951. A Notification to this effect has been issued in the Bombay Government Gazettee- Part IV-B Extraordinary dated the 3rd July 1951.

VVK. 28/8/56/

Office of the Charity Commissioner.

When last the date for the application of the Bombay Public Trusts Act, 1950, was postponed from 16th July 1951 to 15th October 1951, it was on the basis that the P.S.C. would, as stated by them, make their recommendations to the posts of Assistant and Deputy Charity Commissioner by the end of July 1951, and the intervening time would be necessary to enable Govt. to pass orders, get the selected candidates medically examined and obtain the necessary police reports about them and give the candidates some time for joining their appointments.

The P.S.C. have forwarded their recommendations only last week. It is therefor not possible to set up the organisation from not possible to set up he org.nization from ~~1st~~ 15th October. That date has necessarly to be postponed. I feel that all the preliminaries mentioned in pare 1 cannot be completed till about the beginning of next year, especially as some of the selected candidates have stated that they require a month's notice for joiing. Also steps have to be taken to obtain the services of a re-ired J dic al Officer for one of three posts of Deputy Charity Commissioner for which the Public Service Commisioner for which the Public Service Sommissioner is unable to find a suitable candidate. I would suggest the date being postponed to 2nd January8 1952.

Id/- J.R.D.
dt/- 3/10.

Id/- P.M.L.
dt/- 3/10/51.

Id/-
dt/- 5/10.

Legal Department.

Submitted.

2. A draft notification is put for approval.

Id/-
dt/- 4/10/51

I think it is necessary to refer to the various amanding notifications issued subsequently . The draft notification may have to be ~~xxxxx~~ amendmed acordingly. AS. (Legislatrion)may kindly see the draft.

Id/-

R.S.N.

5/10.

As the amending notification always merge in the a original notification, it is not legally necessary to refer to all amending notifications . The ~~xxxxxx~~ draft ~~notie~~ will do :

Id/-
dt/- 5/10.

Id/-
dt/- 5/10

Id/-

J.R.D.

dt-5/10.

VVK. 28/8/56/

LEGAL DEPARTMENT.

Bombay Castle 5th October 1951.

BOMBAY PUBLIC TRUSTS ACT 1950.

No. 15854.-In exercise of the powers conferred by sub-section (4) of section 1 of the Bombay Public Trusts Act, 1950(Bom. XXIX of 1950), the Government of Bombay is pleased to amend the Government Notification ,Legal Department ; No. 1748, dated the 30th January 1951, as follows :-

For the words and figures "15th October 1951" the words and figures " 2nd January 1952" shall be substituted.

By order of the Governor of Bombay,

Sd/- J.R.DHURANDHAR,
Secretary to Government.

VVK. 28/8/56/

PRESS NOTE.

The Government of Bombay have decided to apply the provisions of the Bombay Public Trusts Act, 1950(Bom. XXIX) to the various classes of Public Trusts from 2nd January 1952 instead of 15th October 1951 as notified by Government Notification, Legal Department, No. 1748, dated the 30th January 1951. A Notification to this effect has been issued in the Bombay Government, Gazette Part IV-B Extraordinary dated the 5th October 1951.

VVK. 28/8/56/

NOTIFICATION.

Legal Department,

Bombay Castle 24th December 1951.

No. 20542 . In exercise of the powers conferred by sub-section (4) of section 1 of the Bombay Public Trusts Act, 1950(Bom.XXIX of 1950), the Government of Bombay is pleased to amend the Government Notification, Legal Department , No. 1748 , dated the 30th January 1951 ,as follows :-

f For the words and figures "2nd January1952" the words and figures "21st January 1952" shall be substituted.

By order of the Governor of Bombay

Sd/- J.R.DHURANDHAR,

Secretary to Government.

VVK. 28/8/56/

Legal Department.

Submitted.

2. These papers relate to the question of refunding registration fees paid by trustees with the application for registration of a trust, in case the trust is found to be outside the purview of the Bombay Public Trusts Act, 1950. The question was first raised by the A.C.C., Poona in the report of his tour. Remarks of the C.C.'s office on the question were thereupon called for. The C.C.'s office remarks were as under:-

"In case an application under sec. 18 of the B.P.T. Act, 1950, is made under protest and it is finally decided that the B.P.T. Act, 1950, does not apply to the case in question, the amount of court fee stamp affixed to the application cannot be refunded, but registration fee paid in cash may be refunded. If there is no registration, there should be no registration fee. The question whether a trust is a private trust or a public trust is sometimes a difficult and complicated question. To avoid the penalty for breach of law, some law abiding persons, who in good faith believe that the Act does not apply to trusts of which they are trustees, have, however, filled up form under sec. 18 under protest, contending that the trust in question is not a public trust and that they are not liable to make an application under sec. 18.

In an inquiry under sec. 19, the Dy/Asstt. Charity Commissioner, has to determine whether a trust exists and whether it is a public trust. If it is held that the trust in question is not a public trust, the application will have to be rejected as not being competent under sec. 18. The question of registration will not arise. It will be perhaps just and fair in such cases to refund registration fee paid by the applicants."

The C.C.'s office also suggested that in order to refund the registration fees Rule 6 of the B.P.T. Rules 1951

should be suitably amended.

3. The views expressed by the C.C.'s office seem to be proper and the draft notification embodying the proposed amendment to the Rule 6 may issue.

Id/- V.D.V.
9/9/52.

id/-
dt/- 9/9

Id/- P.M.L.
dt/- 9/9.

Id/-
dt/- 12/9.

U.O.R. to C.C.'s Office No. dated-

VVK. 28/8/56/

NOTIFICATION.

Legal Department.

Bombay Castle, 17th November 1952.

Bombay Public Trusts Act, 1950.

No. 19104/E,.- In exercise of the powers conferred by section 84 of the Bombay Public Trusts Act, 1950((Bom. XXIX of 1950), the Government of Bombay is pleased to amend the Bombay Public Trusts Rules , 1951 , as follows, namely :-

"(6) When on an application for registration of a public trust made under section 18, it has been decided by the Deputy or Assistant Commissioner or any other competent authority under the provisions of the Act, that the trust does not exist or that the trust is not a public trust to which the Act applies or that the value of the property of the public trust is less than the amount for which registration fee has been paid the Deputy or Assistant Commissioner or such other authority may direct the refund of the whole of the fee or such part of the fees as has been paid in excess of the fee payable under sub-rule(5) as the case may be , to the appliaant .

By order of the Governor of Bombay,

Sd/- P.M.Lad,
dt/-
Secretary to Government.

VVK. 28/8/56/

CONFIDENTIAL.
No. 28 of 1953.

Office of the Charity Commissioner,
Bank of India Building, 4th Floor,
Flora Fountain, Fort, Bombay No.1
25th March 1953.

My Dear Lad,

The judicial work in my office is increasing day by day. Originally the intention was that it should be divided between me and my Deputy. As no Deputy has been appointed and the post has been down-granded for the present, I have been doing all this work single-handed. In the beginning this was not difficult, but time has now come when I should be relieved of a t least a part of it to enable me to attend to administrativework and tour. I therefore propose that the power to hear applications for permission to file suits under Section 51X of the Bombay Public Trusts Act, 1950, should be delegated to my assistant Shri M.M.Lalvani under Section 8 of the Bombay Public Trusts Act, 1950. This proposal will also give Shri Lalvani the opportunity of doing some judicial work of which he has been deprived by his transfer to my office.

Yours sincerely,

Sd/- D.R. PRADHAN
25-3-53.

Shri P.M.Lad, I.C.S.,
Secretary to Government,
Legal Department,
Secretariat,
BOMBAY.

Office may put up a draft order of delegation under Sec.8.

Id/- R.D.N.
28/3.

KAN/28-8.
4 c.

ORDER.

Legal Department,

Bombay Castle, 4th May 1953.

Bombay Public Trusts Act, 1950.

No.10421/E- In exercise of the powers conferred by sub-section (2) of section 8 of the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950), the Government of Bombay is pleased to direct that the powers exercisable and the duties or functions to be performed by the Charity Commissioner under section 51 of the said Act, may also be performed by the Assistant Charity Commissioner in the office of the Charity Commissioner at Bombay.

By order and in the name of
the Governor of Bombay,

Id/- J.R. Murandhar,
4/5

Secretary to Government.

V.V.K.
28/8/56.
4cs.

Office of the Charity Commissioner.

Submitted with reference to subject No. 9 on the Agenda of the Conference of the Deputy and Asstt. Charity Commissioners held in Bombay in July 1952.

2. Please see G.L., L.D., No. 10756, dated 30-6-1952, in reply to this office letter No. 1749, dated 17-6-1952. Government has suggested that qualifications both on the ground of education and experience should be prescribed and applications for authorisation under sec. 33(2) of the Bombay Public Trusts Act, 1950, should be invited. It was further added that proposals for consideration of Government on the foregoing lines should be put up. It was stressed by Government that the object of the provision of sec. 33(2) is to provide an in-expensive and easily available mode of audit to the trustees. The following remarks are offered:

3. It may be observed that in the case of a public trust having a gross annual income of Rs. 1000/- or more, the trustee has to get the accounts audited annually in the manner prescribed in Rule 19 of the Bombay Public Trusts Rules, 1951, necessarily by a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949, and by nobody else. Rule 17 of the aforesaid Rules prescribes that in the case of a public trust having a gross annual income of less than Rs. 1000/- the accounts may be got audited either by a trustee or by the Deputy or Asstt. Charity Commissioner, as the case may be, in the manner prescribed in Rule 19, by any person authorised in this behalf under sec. 33(2) of the Act. So far as the Chartered Accountants are concerned, this office had issueda circular letter to all the Chartered Accountants with a request to state whether they were ~~desirous~~ desirous of accepting audits of small trusts having a gross annual income of less

than Rs. 1000/- and charging their professional fees in keeping with the proviso of Rule 17(2). They were asked to make a general application to the Charity Commissioner for including their names on the appro ed list to be maintained by this office. The response to the circular was encouraging and regionwise. lists were prepared and have been forwarded to the Regional Offices for reference.

4. It has been noticed that trusts having a gross annual income of less than Rs. 1000/- constitute 80/- of the trusts which have been, so far, applied for registration. It is, therefore, necessary to authorise a large number of persons under sec. 33(2) in order to meet the demand of thousands of these small trusts. As the Chartered Accountants are generally available in big cities and towns and it will be difficult as well as expensive to the trustees of small trusts to get Chartered Accountants for audit, care has been taken to fix the qualifications in such a way that a large number of persons will come forward for authorisation.

5. After the qualifications are approved by Governmen t it is proposed to adopt the following procedure :-

(i) Applications will be invited through an advertisement in the Press.

(ii) Suitable time limit for receiving such applications will be given.

(iii) The advertisement will of course be given in a congise form so as to keep down the cost thereof to the absolute minimum.

VVK. 30/8/56.

(iv) The Advertisement will be published in two English dalies, one Marathi and Gujarathi daily in Bombay, one local paper in each of the regional headquarters of the five regional offices, and in one of the leading district newspapers of each district, This is considered necessary so as to give wide publicity to the advertisement.

(v) The applicants will be asked to state the district or districts in which they desire to do the audit word.

(vi) After such regionwise lists are prepared, [illegible] they will be submitted to Government along with applications in original for authorisation under sec. 33(2).

(vii) After authorisation by Government, the regionwise lists will be forwarded to the respective Deputy or Asstt. Charity Commissioner and he will be asked to give wide publicity to such lists. It will als o be considered whether these lists shoule be published in the Bombay Government Gazette.

6. If approved, this note may be referred u.o.t o the Legal Deptt. , with a request to agree to the qualifications proposed in the accompanying statement and to the procedure outlined in the foregoing , paragraph at an early date.

Id/-
dt/-24- 9- 52.

Id/-
dt/-24/9.

VVK. 30/8/56/

Legal Department.

The qualifications for authorising persons to audit accounts of public trusts under section 33(2) of the Bombay Public Trusts Act, 1950 , and Rule 17 of the Bombay Public Trusts Rules, 1951, are approved as in the case of qualification (b) whereof a period of 5 years may be prescribed. It does not appear necessary to invite by advertisement through newspapers but the Rules may be amebded so as to prescribe the qualifications. The amended Rules will have to lay down the procedure to be followed in granting and cancelling the authorisations and the manner in whibh the lists will be maintained .

It is proposed to amend section 84 of the Bombay Public Trusts Act, 1950, so as to expressly authorise Government to prescribe qualifications and impose conditions while granting the recognition. Charity Commissioner is requested to suggest draft rules for Government's approval after the proposed amendment to section 84 is passed.

Sd/-
dt/- 24/2/53.

Secretary to Government.

U.R. to C.C.'s Office No. 3558/ E, dated the 24th February 1953.

VVE. 30/8/56/

Legal Department.

Submitted

In case of a Public trust having a gross annual income of Rs. 1000/- or more the trustee has to get the accounts audited annualy by a Chartered Accountant in the manner prescribed in Rule 19 of the Bombay Public Trust Rules, 1951. However in case of a public trust having a gross annual income or less than Rs. 1000/- the accounts may be got audited either by a trustee or by the Deputy or Asstt. Charity Commr,, in the manner prescribed in Rules19, by any persons authorised in this behalf under sect. 33(2) of the B.P.T.Act, 1950.The object of the provision of sect. 33(2) is to provide an in-expensive and easily available mode of audit to the turstees. It has been observed that trusts having a gross annual income less than 1000/- constitute 80% of the trusts which have so far applied for registration. It is therefore necessary to authorise a large number of persons under sect. 33(2) to audit the accounts, in order to meet the demand of thousands of small trusts

The Charity Commissioner has proposed qualifications for authorising persons to audit accounts of public trusts under sect.33(2) and Rule 17 of the B.P.T.Rules, and forwarded to L.D. for approval and sanction, which are as follows :-

1.All those who were auditing accounts of public trusts under any of the old Acts specified in Schedule 'A' of the Bombay Public Trusts Act, 1950.

2. Persons , other than persons serving in Charity Commissioner's Organization, who have worked under various Administration Funds administered by the Cheif Judge, Court of Small Causes, Bombay, and District Judges and Civil Judge(Senior Division) in the State under the old Acts specified under Schedule 'A' of the Bombay Public Act, 1950.

3. All commerce graduates from recognised Universities with Advanced Accounting and Auditing as their special subjects and having accounting experience of at least five years.

4. Persons holding Certificates of a Govt. Diploma in Co-operative Accountancy or Government Diploma in Co-operation and Accountancy .

5. Retired Auditors and Sub-Auditors of the Co-operative Department.

6. Retired auditing staff of the Local Fund Audit Department.

7. All those who has passed any of the following accountancy examination :-

(a) Government Diploma in Accountancy Examination conducted by the Accountancy Diploma Board, Bombay.

(b) Final Examination conducted by the Association of Certified and Corparate Accountants, London.

(c) The Bombay Government Diploma in Commerce provided that the Diploma holder took Accountancy as his optional subject for the diploma course and has also passed the Matriculation Examination of a recognised University or an equivalent examination.

(d) The Diploma in accountancy awarded by the Sydenham College of Commerce and Economics, Bombay, provided the Diploma holder has passed the Matriculation equivalent Examination.

(e) Senior All-India Diploma in Commerce awarded by the All-India Board of Technical Studies in Commerce and Business Administration of the All India Council for Technical Education, Govt. of India, Education Department, New Delhi, provided that the diploma-holder took "Advanced Accountancy and Auditing " as his optional subjects for the diploma course.

(f) Passed higher Accountancy and Commergial Law Examination of the London Chamber of Commerce.

(g) Passed Accountancy Diploma Examination (D.Com. Exam.) conducted by the Indian Merchants ' Chamber , Bombay.

8. Any person having reasonably long auditing experience in reputed firms of practising Charitered Accountants .

We may approve the proposed qualifications and sanction may be accorded except that qualification No. 3 may be amended to the effect that the commerce graduates from recognissed Universities with advance Accounting

and ~~in~~ auditing as their special subjects should have the minimum or 5 years experience.

The Charity Commissioner has further prescribed the procedure which it is proposed to follow after the qualifications, are approved.

After authorisation by Government, the regionwise lists will be forwarded to the respective Depurty or Asstt. Charity Commissioner and he will be asked to give wide publicity to such lists.

The procedure appears to be in order.

Id/-
dt/- 6/1/53.

Id/-
dt/- 6/1.

This was discussed with Minister (Law) to-day and it was agreed that a Rule should be formed laying down the qualifications as outlined above and giving the C.C. authority to enter the name of a quilified person as the Registrar to be entered for the preparing and also for ~~renewing~~ renewing the names from the Registar

Id/-

P.M.L.

6/1/53.

Submitted

Draft rules prescribing qualifications for persons authorising to audit accounts under Sec. 33(2) are put up herewith for approval.

Id/- Dt/- 13/1.

At the conference held in Ministers' chember early this month to finalising the draft-bill to amend the Act it was decided that no rules need be framed presenting the qualifications or procedure as regards authorising persons under Sec. 33(2) Since the section empowers the State Government to authorise, it is desirable that the power may be delegated to C.C. under sec.8(1) The order of delegation should specify the qualifications mentioned in Rule (2) of the draft Rules, ~~Executive instructions~~ on the lines of draft Rules 3 to 6 may be issued separately.

Please put up draft order to informed for Secy. approval .

Id/-
dt/- 28/3.

No. 10433/E
Legal Department,
Bombay Castle, (Bombay, 1), 4th May 1953.

Subject: Qualifications for authorising persons to audit accounts of Public Trusts under section 33(2) of the Bombay Public Trust Act and Rule 17 of the Bombay Public Trust Rules.

MEMORANDUM.

With reference to his proposals on the above subject the Charity Commissioner is informed that necessary order is being issued and he is requested to observe the following instructions in giving effect to it:-

(1) He shall maintain a districtwise list containing the names of all persons authorised by him under section 33(2). Applications should be as far as possible be received Charity through the Deputy Charity Commissioners or Assistant Charity Commissioners concerned.

(2) If any person authorised under section 33(2) is found guilty of misconduct, in connection with any Public Trust or commits a breach of any rule the Charity Commissioner may direct that his name shall thenceforward be removed from the list:

Provided that no such direction shall be made against any person unless he is given a reasonable opportunity of being heard.

(3) He may, upon any information received or otherwise effect such amendments in the list as may be necessary from time to time by reason of any change of address or death of any person whose name is entered in the list or any other cause.

(4) He shall give publicity to the qualifications through the Deputy Charity Commissioners and Assistant Charity Commissioners and invite applications for otherwise.

Sd/- J.R.Dhurandhar.
4/5
Secretary to Government.

The Charity Commissioner, Bombay.

N.V.D.

O R D E R.

Legal Department,
Bombay Castle, 4th May 1953.

Bombay Public Trusts Act, 1950.

No.10431/E.- In exercise of the powers conferred by sub-section (1) of section 8 of the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950), the Government of Bombay is pleased to delegate to the Charity Commissioner, Bombay, the powers conferred on the State Government under sub-section (2) of section 33 of the said Act, subject to condition that a person shall not be authorised by the Charity Commissioner for the purpose of the said sub-section (2) of section 33 unless he is-

(1) a person who was authorised to audit accounts of Public Trusts under any of the following Acts:-

(a) The Charitable and Religious Trusts Act, 1920

(b) The Mussalman Wakf Act, 1923, as amended by Bombay Act XVIII of 1935.

(c) The Bombay Public Trusts Registration Act, 1935,

(d) The Parsee-Public Trusts Registration Act, 1936,

(e) The Baroda Public Institutions Act (Baroda Act No.VI of Samwat 1961),

(f) The Religious Endowments Act, 1863, (as applied to the Jamkhandi State in 1890),

(g) The Devsthan Rules, 1912, of the Jamkhandi State as amended by Hamkhandi Act No.I of 1948.

(2) a person who has served under any Administration Fund administered by the Chief Judge, Court of Small Causes, Bombay, or by a District Judge or a Civil Judge (Senior Division) in the State under any of the Acts specified in clause (1) above, provided tha he is not serving in the office of the Charity Commis-

Bombay Public Trusts Act1950

ssioner or Deputy Charity Commissioner or Assistant Charity Commissioner,

(3) a person who is a graduate in commerce of any University established by law in India with Advanced Accountancy and Auditing as his special subjects and having accounting experience of at least five years ;

(4) a person who possesses a Government Diploma in Co-operation and Accountancy ;

(5) A person who has retired as Auditor or Sub-autitor of the Co-operative Department of any State ;

(6) a person who has retired as Auditor or Sub-auditor of the Local Fund Audit Department of any State ;

(7) a person who has passed any of the following accountancy examinations -

(a) Government Dimploma in Accountancy Examination conducted by the Accountancy Diplma Board, Bombay,

(b) Final Examination conducted by the Association of Certified and Corporate Accountants, London;

(c) The Bombay Government Diploma in Commerce, provided that the Diploma holder took Accountancy as his optional subject for the diploma course and has also passed the Matraculation Examination of a University established by law in India or an equivalent examination;

(d) The Diploma in accountancy awarded by the Sydenham College of Commerce and Economics,

Bombay, provided the diploma holder has passed the Matriculation Examination of a University established by law in India or an equivalent examination :

(e) Senior All India Diploma in Commerce awarded by the All India Board of Technical Studies in Commerce and Business Administration of the All India Council for Technical Education, Government of India, Education Department, New Delhi, provided that the diploma-holder took Advanced Accountancy and Auditing as his optional subjects for the diploma course.

(f) The higher Accountancy and Commercial Law Examination of the London Chamber of Commerce.

(g) Accountancy Diploma Examination (D. Com. Exam.) Conducted by the Indian Merchants' Chambers, Bombay.

(B) A person who has five years' auditing experience in any firm of practising Chartered Accountants.

By order and in the name of the Governor of Bombay,

Sd/- J.R. Dhurandhar,
4/5

Secretary to Government.

V.V.K.
30/8/56.

Legal Department.

The qualificat'ons for authorising persons to audit accounts of public trusts undmr section 33(2) of the Bombay Public Trusts Act, 1950, and Rule 17 of the Bombay Public Trusts Rules, 1951, are approved as in the case of qualifications (B) whereof a period of 5 years may be prescribed. It does not appear necessary to invite by advertisement through newspapers but the Rules may be amended so as to prescribe the qualifications. The amended Rules will have to lay down the procedure to be followed in granting and cancelling the authorisations and the manner in which the lists will be maintained.

It is proposed to amend section 84 of the Bombay Public Trusts Act, 1950 , so as to expressly authorise Government to prescribe qualifications and impose conditions while granting the recognition. Charity Commissioner is requested to suggest draft rules for Government's approval after the proposed amendment to section 84 is passed.

Id/-

P.M.L.

dt/-24/2.

Secretary to Government.

U.R. to C.C. 's Office No. 3559/E , dated the 24th February 1953.

VVK. 30/8/56/

Office of the Charity Commissioner .

The Secy., Legal Deptt. , has referred these papers to this office for considering as to why an accounting experience of five years should not be prescribed in the case of persons falling under clause (4) of Government Order, Legal Department,, No. 10431/E, dated 4-5-53 . Clause (4) of the Order refers to persons possessing a Government Diploma in Co-operation and Accountancy (G.D.C. & A.) The following remarks are offered :-

2. A copy of the regulations for the award of Government Diploma in Co-operation and Accountancy has been obtained and placed below-: It will be seen therefrom that practical accounting experience for a prescribed period is an essential requisite for qualifying for the award of the Diploma. The period has been prescribed under regulation 11 of the Regulations prescribed for the award of the Diploma. Even in cases of Graduates or G.D. As. desirous of obtaining the G. .C. and A. , three years' minimum accounting experience is required. In view of this, there appears no need to prescribe a further period of five years of accounting experience in the case of G.D.C. and As.

Sd/-
dt/- 3-VI-53.

Director of Accounts,
Office of the Charity Commissioner,
Bombay.

VVK. 30/8/56/.

Under sec.33(2) of the Bombay Public Trusts Act , the accounts of a public trusts ban be audit by a Charitable accountant or a person authorised by Government. The persons so authorised acts are specified in the ~~xxxx~~ of.....

In regard act and an annually has been brought ~~xxxxx~~ to notice Cl. 3 of the Act relates to Commerce Graduates .In this case practice for 5 years is required. Cl. 7 relates to Diploma Holders. That cases does not lay down that the practiced mentioned therein must have hold 5 years practices receive these authority to Charity Commissioner proposed that ~~xxxx~~ Cl. 7 should be amended as in the applieded draft.

The prdposal may be approved.

Id/-

J.R.D.

dt/- 4/5.

Id/-
dt/- 5/6.

VVK. 28/7/56/